

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re: Kaiser Aluminum corp., *et al.* : Bankruptcy Case No. 02-10429

Debtors. :

: _____

In re: Kaiser Aluminum corp., *et al.* : Misc. Case No. 06-41-JJF

Debtors. :

:

**MEMORANDUM OF
FIRST STATE INSURANCE COMPANY,
HARTFORD ACCIDENT AND INDEMNITY COMPANY,
NEW ENGLAND REINSURANCE CORPORATION
AND NUTMEG INSURANCE COMPANY**

First State Insurance Company, Hartford Accident and Indemnity Company, New England Reinsurance Corporation and Nutmeg Insurance Company (collectively, "Hartford") submit this memorandum to advise the Court that: (i) Hartford has entered into a Settlement Agreement with the Debtors that, if approved by the Bankruptcy Court, will moot Hartford's appeal; (ii) the proposed settlement is the subject of a pending motion for approval that is scheduled to be heard by the Bankruptcy Court on May 15, 2006; (iii) in light of the prospect that Hartford's appeal will be mooted by approval of the pending settlement, Hartford is not filing a substantive memorandum in support of its appeal; and (iv) to the extent Hartford's appeal is not mooted by approval of the

settlement, Hartford relies upon the briefs submitted and arguments made in the Bankruptcy Court by Hartford and the other Appellants to this appeal.

April 17, 2006

Respectfully submitted,

/s/ Jennifer L. Scoliard

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